

## STATE, LOCAL and DISTRICT SALES and USE TAX RETURN

DUE ON OR BEFORE

FOR

PERIOD

YEAR

**IMPORTANT:**

SELLER'S PERMIT ACCOUNT NUMBER

Your account number and reporting period are required.

Mail To:

BOARD OF EQUALIZATION  
PO BOX 942879  
SACRAMENTO CA 94279-7072

NAME

BUSINESS ADDRESS

CITY

STATE

ZIP

## BOARD USE ONLY

RA-TT LOC REG

RA-BTR AACs REF

EFF

## READ SCHEDULE T AND RETURN INSTRUCTIONS 02-2 BEFORE PREPARING THIS RETURN

1. TOTAL (gross) SALES	1.	\$	.00
2. PURCHASES SUBJECT TO USE TAX	2.		.00
3. TOTAL (add lines 1 and 2)	3.		.00
PLEASE COMPLETE LINES 4 THRU 10(f) ON THE <b>BACK PAGE</b> OF THIS RETURN.			
11. TOTAL NONTAXABLE TRANSACTIONS REPORTED (Enter total deductions from line 11 on the back page)	11.		.00
12. TRANSACTIONS SUBJECT TO STATE TAX (subtract line 11 from line 3)	12.		.00
12.(a) ENTER AMOUNT FROM TAX ADJUSTMENT WORKSHEET LINE 12, COLUMN B	12.(a)		.00
13. <b>STATE TAX 6%</b> [multiply line 12 by .06 <b>OR</b> enter line 13(c) amount from the Tax Adjustment Worksheet]	13.		.00
14. (a) TRANSACTIONS SUBJECT TO COUNTY TAX [add amount in box 61 (back) and line 12 above]	14.(a)		.00
(b) <b>COUNTY TAX 1/4%</b> [multiply line 14(a) by .0025]	14.(b)		.00
15. ADJUSTMENTS FOR LOCAL TAX (see line 15 instructions)	15.		.00
16. TRANSACTIONS SUBJECT TO LOCAL TAX [add or subtract line 15 to/from line 14(a)]	16.		.00
17. <b>LOCAL TAX 1%</b> (multiply line 16 by .01)	17.		.00
18. <b>DISTRICT TAX</b> (from Schedule A, line A11) YOU <b>MUST</b> COMPLETE FORM BOE-531-A, SCHEDULE A IF YOU ARE ENGAGED IN BUSINESS IN A TRANSACTIONS AND USE TAX DISTRICT	18.		.00
19. <b>TOTAL STATE, COUNTY, LOCAL AND DISTRICT TAX</b> [add lines 13, 14(b), 17, & 18]	19.		.00
20. DEDUCT SALES OR USE TAX IMPOSED BY OTHER STATES AND PAID ON THE PURCHASE PRICE OF TANGIBLE PERSONAL PROPERTY. THE PURCHASE PRICE MUST BE INCLUDED IN LINE 2 ABOVE.	20.		.00
21. <b>NET TAX</b> (subtract line 20 from line 19)	21.		.00
22. LESS-TAX PREPAYMENTS			
1st prepayment (Tax only)	2nd prepayment (Tax only)		
\$	\$		
22.			.00
23. REMAINING TAX (subtract line 22 from line 21)	23.		.00
24. PENALTY of 10% (.10) is due if your tax payment is made, or your return is filed, after the due date shown above. (see line 24 instructions)	PENALTY 24.		.00
25. INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is .0075 (9% divided by 12).	INTEREST 25.		.00
26. <b>TOTAL AMOUNT DUE AND PAYABLE</b> (add lines 23, 24, and 25)	26.	\$	.00

REC.  
NO

PM

RE

IF YOU PAID BY CREDIT CARD AS DESCRIBED ON PAGE 1 OF THE INSTRUCTIONS, CHECK HERE [ ] .

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

YOUR SIGNATURE AND TITLE

TELEPHONE NUMBER

DATE

PAID PREPARER'S  
USE ONLY

PAID PREPARER'S NAME

PREPARER'S TELEPHONE NUMBER

I/F

Make a copy for your records.

**STATE, LOCAL and DISTRICT SALES and USE TAX RETURN**

YOUR ACCOUNT NO.	REPORTING PERIOD
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**Deductions/Exemptions Schedule**

4. SALES TO OTHER RETAILERS FOR PURPOSES OF RESALE	50	\$	.00
5. NONTAXABLE SALES OF FOOD PRODUCTS	51		.00
6. NONTAXABLE LABOR ( <i>repair and installation</i> )	52		.00
7. SALES TO THE UNITED STATES GOVERNMENT	53		.00
8. SALES IN INTERSTATE OR FOREIGN COMMERCE	54		.00
9. SALES TAX (if any) INCLUDED ON LINE 1 ON THE FRONT OF THE RETURN	55		.00
10. (a) (1) BAD DEBT LOSSES ON TAXABLE SALES	56		.00
(2) BAD DEBT LENDER LOSSES	62		.00
(b) COST OF TAX-PAID PURCHASES RESOLD PRIOR TO USE	57		.00
(c) RETURNED TAXABLE MERCHANDISE	58		.00
(d) CASH DISCOUNTS ON TAXABLE SALES	59		.00
(e) PARTIAL STATE TAX EXEMPTION - <b>YOU MUST COMPLETE THE PARTIAL STATE TAX EXEMPTION WORKSHEET AT THE BOTTOM OF BOE-531-T, SCHEDULE T BEFORE YOU CLAIM ANY OF THESE DEDUCTIONS.</b>			
TOTAL PARTIAL STATE TAX EXEMPTIONS ( <i>Enter amount from Partial State Tax Exemption Worksheet at the bottom of Schedule T, Column C, box 60</i> )	60		.00
(1) AMOUNT SUBJECT TO THE MANUFACTURER'S EQUIPMENT EXEMPTION [ <i>Enter amount from Schedule T, Column C, line 10(e)(1)</i> ]	63		.00
(2) AMOUNT SUBJECT TO THE TELEPRODUCTION EQUIPMENT EXEMPTION [ <i>Enter amount from Schedule T, Column C, line 10(e)(2)</i> ]	64		.00
(3) AMOUNT SUBJECT TO FARM EQUIPMENT EXEMPTION [ <i>Enter amount from Schedule T, Column C, line 10(e)(3)</i> ]	65		.00
(4) AMOUNT SUBJECT TO THE DIESEL FUEL USED IN FARMING AND FOOD PROCESSING EXEMPTION [ <i>Enter amount from Schedule T, Column C, line 10(e)(4)</i> ]	66		.00
(5) AMOUNT SUBJECT TO THE TIMBER HARVESTING EQUIPMENT AND MACHINERY EXEMPTION [ <i>Enter amount from Schedule T, Column C, line 10(e)(5)</i> ]	67		.00
(6) AMOUNT SUBJECT TO THE RACEHORSE BREEDING STOCK EXEMPTION [ <i>Enter amount from Schedule T, Column C, line 10(e)(6)</i> ]	68		.00
<b>TOTAL ADJUSTED PARTIAL EXEMPTIONS</b> - ( <i>Enter the total from Column C, box 61 on your Partial State Tax Exemption Worksheet.</i> )	61		.00
(f) OTHER ( <i>clearly explain</i> )	90		.00
11. <b>TOTAL NONTAXABLE TRANSACTIONS</b> [ <i>Add lines 4 thru 10(d), box 61 and line 10(f), then enter here and on the front page line 11</i> ]	11	\$	.00

**SCHEDULE A - COMPUTATION SCHEDULE FOR DISTRICT TAX**

<b>DUE ON OR BEFORE</b>	
[ FOID ]	YOUR ACCOUNT NO.

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A1.	AMOUNT ON WHICH LOCAL TAX APPLIES (Enter amount from line 16 on the front of your Sales and Use Tax return)	\$	.00
A2./A3.	DEDUCT sales delivered to any location not in a district tax area 000	-	.00
A4.	AMOUNT OF DISTRICT TRANSACTIONS <i>(Subtract line A2/A3 from line A1)</i> <i>(Allocate this amount to the correct district tax areas in Column A5)</i>	\$	.00

**READ RETURN  
INSTRUCTIONS 02-2  
BEFORE PREPARING  
THIS SCHEDULE**

Please round cents to the  
nearest whole dollar

DISTRICT TAX AREAS	A5. ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6./A7. ADD ( + ) / DEDUCT ( - ) ADJUSTMENTS	A8. TAXABLE AMOUNT A5 plus/minus A6/A7	A9. TAX RATE	A10. DISTRICT TAX DUE Multiply A8 by A9
ALAMEDA Co. Bay Area Rapid Transit 020 080 .....				.005	\$ .00
ALAMEDA Co. Transportation Improvement Authority (Effective 4-1-02) 079				.005	.00
ALAMEDA Co. Transportation Authority (Expires 3-31-02) 010	Discontinued			.005	.00
*CONTRA COSTA Co. 025				.01	.00
CITY OF PLACERVILLE (El Dorado Co.) 070				.0025	.00
*FRESNO Co. 072 074 .....				.00625	.00
CITY OF CLOVIS (Fresno Co.) Public Safety Transactions & Use Tax 073				.003	.00
*IMPERIAL Co. Local Transportation Authority 029 046 .....				.005	.00
*CITY OF CALEXICO Heffernan Hospital District 045				.005	.00
INYO Co. 014				.005	.00
CITY OF CLEARLAKE (Lake Co.) 058				.005	.00
*LOS ANGELES Co. 036 078 .....				.01	.00
*CITY OF AVALON Avalon Municipal Hospital and Clinic 077				.005	.00
MADERA Co. 034				.005	.00
MARIPOSA Co. 076				.005	.00

Continue to back of form

A11(a)	TOTAL DISTRICT TAX (FRONT) <i>Add Column A10.</i>	.00
A11(b)	TOTAL DISTRICT TAX (BACK) <i>Enter total from Column A10, Schedule A (Back).</i>	.00
A11	TOTAL DISTRICT TAX <i>Add lines A11(a) and A11(b). (Enter here and on line 18 on front of your Sales and Use Tax Return.)</i>	\$ .00

\* This district tax area includes more than one transactions and use tax district. (See Instructions 02-2 for Schedule A)

**SCHEDULE A - COMPUTATION SCHEDULE FOR DISTRICT TAX**

ACCOUNT NUMBER	REPORTING PERIOD
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**READ RETURN  
INSTRUCTIONS 02-2  
BEFORE PREPARING  
THIS SCHEDULE**  
Please round cents to the  
nearest whole dollar

DISTRICT TAX AREAS	A5. ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6./A7. ADD (+) / DEDUCT (-) ADJUSTMENTS	A8. TAXABLE AMOUNT A5 plus/minus A6/A7	A9. TAX RAT E	A10. DISTRICT TAX DUE Multiply A8 by A9
NAPA Co. 065				.005	\$ .00
*NEVADA Co. Public Library Transactions & Use Tax 067 069				.00125	.00
*TOWN OF TRUCKEE Road Maintenance Transactions & Use Tax 068				.005	.00
ORANGE Co. 037				.005	.00
RIVERSIDE Co. 026				.005	.00
SACRAMENTO Co. 023				.005	.00
SAN BERNARDINO Co. 031				.005	.00
SAN DIEGO Co. 013				.005	.00
*SAN FRANCISCO Co. 052				.0125	.00
SAN JOAQUIN Co. 038				.005	.00
*SAN MATEO Co. 019				.01	.00
SANTA BARBARA Co. 030				.005	.00
*SANTA CLARA Co. 064				.01	.00
*SANTA CRUZ Co. 062				.0075	.00
SOLANO Co. 066				.00125	.00
SONOMA Co. 039				.0025	.00
STANISLAUS Co. 059				.00125	.00
CITY OF WOODLAND (Yolo Co.) 075				.005	.00
A11(b) TOTAL DISTRICT TAX (BACK) <i>Add Column A10. Enter here and on front of Schedule A, line 11(b).</i>					\$ .00

\* This district tax area includes more than one transactions and use tax district. (See Instructions 02-2 for Schedule A)

**SCHEDULE T - TAX ADJUSTMENT AND PARTIAL EXEMPTION WORKSHEETS**

<b>DUE ON OR BEFORE</b>	
[ FOID ]	YOUR ACCOUNT NO.

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**If you are required to complete Schedule T, attach it to your return.**

TAX ADJUSTMENT WORKSHEET	COLUMN A	COLUMN B	COLUMN C
PLEASE READ INSTRUCTIONS BEFORE PREPARING THIS SCHEDULE	TRANSACTIONS AT 6.00% STATE TAX RATE STARTING 1/1/02	TRANSACTIONS AT 5.75% STATE TAX RATE FOR YEAR 2001	TOTAL OF COLUMNS A AND B
1. Total gross sales	.00	.00	.00
2. Purchases subject to use tax	.00	.00	.00
3. Total <i>(add lines 1 and 2)</i>	.00	.00	.00
4. Sales to other retailers for purpose of resale	.00	.00	.00
5. Nontaxable sales of food products	.00	.00	.00
6. Nontaxable labor	.00	.00	.00
7. Sales to the United States Government	.00	.00	.00
8. Sales in interstate or foreign commerce	.00	.00	.00
9. Sales tax (if any) included in line 1	.00	.00	.00
10. (a)(1) Bad debt losses on taxable sales	.00	.00	.00
(a)(2) Bad debt lender losses	.00	.00	.00
(b) Cost of tax-paid purchases resold prior to use	.00	.00	.00
(c) Returned taxable merchandise	.00	.00	.00
(d) Cash discounts on taxable sales	.00	.00	.00
(e) Adjusted partial state tax exemption amount <i>(to claim this exemption you must complete the worksheet below).</i> Enter Column C amount in box 61 on the Deductions/ Exemptions Schedule on the back of your return.	.00	.00	Box 61 .00
(f) Other <i>(clearly explain)</i>	.00	.00	.00
11. Total nontaxable transactions <i>[add lines 4 thru 10(f)]</i>	.00	.00	.00
12. Transactions subject to state tax <i>(subtract line 11 from line 3)</i>	.00	.00	.00
STATE TAX RATE <i>(multiply line 12 by this state tax rate)</i>	X 0.06	X 0.0575	
13. STATE TAX			
(a) Adjusted for transactions subject to state sales and use tax rate in effect prior to 1/1/01 and on or after 1/1/02	.00		
(b) Adjusted for transactions subject to state sales and use tax rate in effect 1/1/01 thru 12/31/01		.00	
(c) Add lines 13(a) and 13(b). <i>(enter total in Column C and on         line 13 on the face of the return)</i>			.00

PARTIAL STATE TAX EXEMPTION WORKSHEET	COLUMN A	COLUMN B	COLUMN C
<b>Note:</b> See instructions on the back for lines 10(e)(1) through 10(e)(6) and transfer COLUMN C totals to the corresponding exemption on the back of your return.	TRANSACTIONS AT 5.00% PARTIAL STATE TAX EXEMPTION RATE	TRANSACTIONS AT 4.75% PARTIAL STATE TAX EXEMPTION RATE	TOTAL OF COLUMNS A AND B
10.(e) (1) Manufacturing Equipment Exemption	.00	.00	.00
(2) Teleproduction Exemption	.00	.00	.00
(3) Farm Equipment Exemption <i>(on or after 9/1/01)</i>	.00	.00	.00
(4) Diesel Fuel Exemption For Farming & Food Processing <i>(on or after 9/1/01)</i>	.00	.00	.00
(5) Timber Harvesting Equipment & Machinery Exemption <i>(on or after 9/1/01)</i>	.00	.00	.00
(6) Racehorse Breeding Stock <i>(on or after 9/1/01)</i>	.00	.00	.00
TOTAL PARTIAL STATE TAX EXEMPTION Add lines 10(e)(1) through 10(e)(6). <i>(enter the result in Column C and on the corresponding box on the back of your return)</i>	.00	.00	Box 60 .00
Multiply the totals of Column A and column B above by the corresponding rate and enter the results in Columns A and B on line 10(e) of the Tax Adjustment Worksheet.	X 0.8333	X 0.8261	

**INSTRUCTIONS FOR PREPARING THE BOE-531-T REV. 5 (10-02) SCHEDULE T  
FOR BOE 401-A AND BOE 401-GS RETURNS  
ALSO SEE INSTRUCTIONS 02-2**

COMPLETE AND ATTACH BOE-531-T, SCHEDULE T TO YOUR RETURN ONLY IF YOU:

- are completing line 1 through 10(f) of the Sales and Use Tax Return (BOE-401-A or BOE-401-GS) and have entries on these lines at two different state tax rates, and/or
- are completing the Partial State Tax Exemption Worksheet at the bottom of Schedule T and have entries on these lines at two different state tax rates.

Otherwise, simply complete the back of your sales tax return.

**TAX ADJUSTMENT WORKSHEET INSTRUCTIONS**

Schedule T allows you to report transactions that occurred at different state tax rates. Transactions must be separated because of the .25 (1/4%) increase or decrease in the state portion of the sales and use tax rate.

Schedule T also allows taxpayers to claim credits at the proper state rate when claiming a tax recovery deduction on lines 10(a) thru 10(d). Include the Schedule T with your return and keep a copy for your records. After you have transferred information from your worksheet to the back of your return, you must complete the remaining lines of your return.

**Note: Do not enter any amounts in the shaded areas.**

**COLUMN A:** Enter transactions reported on this schedule that occurred prior to 1/1/01 and on or after 1/1/02.

**COLUMN B:** Enter transactions reported on this schedule that occurred between 1/1/01 and 12/31/01.

**COLUMN C:** Enter the total of Column A and Column B in Column C (add: Column A + Column B = Column C).

**Instructions for Column A:** For lines 1-10, you can find an explanation of these entries in your Sales and Use Tax Return Instructions.

**Instructions for Column B:** For lines 1-10, you can find an explanation of these entries in your Sales and Use Tax Return Instructions. Be aware that line 10 entries for Column B may result in a credit amount on lines 12 and 13(b). Be sure to **transfer** the totals in line 12, Column B, to line 12(a) of your return.

**Instructions for Column C:** For lines 1-10, you can find an explanation of these entries in your Sales and Use Tax Return Instructions. Add Column A and Column B across, and enter the result in Column C. Transfer the totals to the back of your return.

**Instructions for line 10(e):** From the Partial State Tax Exemption Worksheet below, multiply the totals from the TOTAL PARTIAL STATE EXEMPTION line for Columns A and B by the corresponding rate and enter the results in Column A and B on line 10(e). Add Column A and B and enter that amount in line 10(e), Column C, labeled box 61 and transfer the Column C, box 61.

**Instructions for Line 12:** Subtract line 11 from line 3 for each column. Transfer the amount on line 12, Column B to line 12(a) on the front of the return.

**Instructions for Line 13:** Multiply line 12 in Columns A and B by 6.00% and 5.75%, respectively, and enter the results on lines 13(a) and 13(b). Add lines 13(a) and 13(b) and enter the result on line 13(c). Transfer this amount to line 13 on the front of your return.

**PARTIAL STATE TAX EXEMPTION WORKSHEET INSTRUCTIONS**

**COLUMN A:** Enter transactions reported on this schedule that occurred prior to 1/1/01 and on or after 1/1/02.

**COLUMN B:** Enter transactions reported on this schedule that occurred between 1/1/01 and 12/31/01.

**COLUMN C:** Enter the totals of Column A and Column B in Column C (add: Column A + Column B = Column C).

**Instructions for Column A:** For lines 10(e)(1) through 10(e)(6), you can find an explanation of these entries in your Sales and Use Tax Return Instructions. For "TOTAL PARTIAL EXEMPTION," add the entries in Column A, lines 10(e)(1) through 10(e)(6).

**Instructions for Column B:** For lines 10(e)(1) through 10(e)(6), you can find an explanation of these entries in your Sales and Use Tax Return Instructions. For "TOTAL PARTIAL EXEMPTION," add the entries in Column B, lines 10(e)(1) through 10(e)(6).

**Instructions for Column C:** For lines 10(e)(1) through 10(e)(6), you can find an explanation of these entries in your Sales and Use Tax Return Instructions. To complete the "TOTAL PARTIAL EXEMPTION" portion of your worksheet, add lines 10(e)(1) through 10(e)(6) in Column C and enter the result in box 60. Then copy this amount to box 60 on the back of your return. Multiply the totals in "Total Partial Exemption" line for Column A and B by the corresponding rate and enter the result in Column A and B on line 10(e) of the Tax Adjustment Worksheet above.

**Note: The amounts entered in Column C also need to be transferred to the back of your return.**